12-12020-mg RICHARD DIETERLY JAMES H. KNOX RICHARD P. CUSHING MARK H. CHAZIN A WILLIAM W. GOODWIN, JR. * ROBERT C. WARD, JR. JOHN G. MANFREDA + JACOB A. PAPAY, JR. ... JOSEPH F. TRINITY & WILLIAM J. RUDNIK a * STEVEN D. FARSIOU II JUDITH A. KOPEN o LORI KOPF MACWILLIAM A DEBORAH B. ROSENTHAL ... ARTHUR D FIALK CYNTHIA R. RICHARDS & LESLIE A. PARIKH ▼ SUSAN M. FLYNN LORRAINE C. STAPLES

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- NY AND PA BARS ▼ ALSO MEMBER OF NY BAR
- * CERTIFIED BY THE SUPREME COURT OF NJ AS A MATRIMONIAL LAW ATTORNEY
- CERTIFIED BY THE SUPREME COURT OF NJ AS A CIVIL TRIAL ATTORNEY

REPLY TO CLINTON, NJ

November 26, 2012

The Honorable Martin Glen United States Bankruptcy Court Southern District of New York 1 Bowling Green, Ste 534 New York, New York 10004

Re:

Residential Capital LLC, et al, Debtors

Chapter 11

Case No.12-12020 (MG) Jointly Administered

Dear Judge Glen,

We are the municipal attorneys for East Amwell Township in Hunterdon County, New Jersey. We received notice of the above listed case. However, we cannot identify the property that is the subject of this bankruptcy.

Under New Jersey law, East Amwell Township has a priority lien against any property located within the Township for unpaid property taxes, which we wish to assert. However, because there is no identification of the property that is involved in the above captioned bankruptcy, we cannot determine if Residential Capital LLC owes any unpaid taxes to the Township and cannot evaluate the Township's potential claim and/or take steps to protect East Amwell's interests. We have left messages with the attorney for the Debtor, Morrison and Foerster LLP, in order to identify the interest of the Township in this matter, but those messages have not been answered.

We request that the Court order the appropriate parties to give the Township proper notice including identifying any Township properties as well as the nature of claim.

JK/pk

Cc Epiq Bankruptcy Solutions Mayor & Committee Mary Hyland, Tax Collector UDITH A. KOPEN

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U.S. BANKRUPTCY COURT, SDNY